

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE
DECLARATION

As a below named inventor, I hereby declare that:

My residence, post office address, and citizenship are as stated below next to my name.

I believe I am an original, first, and sole inventor (if only one name is listed below) or an original, first and joint inventor (if multiple names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled

Stereoscopic Display System

for which a U.S. Patent Application was filed on July 14, 2006 and assigned 10/586,108

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by an amendment, if any, specifically referred to in this declaration.

I acknowledge the duty to disclose all information known to me to be material to patentability as defined in Title 37, Code of Federal Regulations, Section 1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, Section 119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

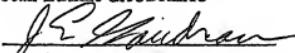
None

I hereby claim the benefit under Title 35, United States Code, Section 120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, Section 112, I acknowledge the duty to disclose all information known to me to be material to patentability as defined in Title 37, Code of Federal Regulations, Section 1.56, which became available between the filing date of the prior application and the national or PCT international filing date of this application:

PCT Patent Appln. Serial No. PCT/CA2005/000065 filed on January 20, 2005
U.S. Provisional Patent Appln. Serial No. 60/537,016 filed on January 20, 2004

I have been informed of the duty to disclose information that might be material to the patentability of this application. I understand that this duty continues through the entire patent application process and ends only with the actual issuance of a patent. Therefore, if I become aware of any information that might be material for this application, I will immediately notify the company and/or its attorneys.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

| | | |
|-----------------------|---|---|
| Full name of inventor | : | Jean-Etienne GAUDREAU |
| Inventor's signature | : |  |
| Date | : | <u>June 4th, 2007</u> |
| Residence | : | 1147 Des Grands Ducs Longueuil, Quebec J4G 2N8 Canada |
| Citizenship | : | Canada |
| Post Office Address: | : | Same as above |

Attorney Docket No. 40128/04801 (12458-008)

POWER OF ATTORNEY

ÉCRANS POLAIRES INC., as assignee of the entire right, title, and interest in the invention entitled "Stereoscopic Display System", for which a U.S. Patent Application was filed on July 14, 2006 and assigned Serial No. 10/586,108 which is the National Phase Application to PCT application Serial No. PCT/CA2005/000065 which was filed on January 20, 2005; and which claims priority to U.S. Provisional Appln. Serial No. 60/537,016 filed on January 20, 2004; hereby appoints attorneys associated with USPTO Customer No. 30636 as its attorneys/agents with full power of substitution and revocation, to prosecute this application and to transact all business in the U.S. Patent and Trademark Office connected therewith.

Please address all communications regarding this application to:

Customer No. 30636
Fay Kaplun & Marcin, LLP
150 Broadway, Suite 702
New York, New York 10038

Please direct all telephone calls to Oleg F. Kaplun at (212) 619-6000 Ext. 203 or via email at Okaplun@fcmiplaw.com.

The undersigned (whose title is supplied below) is empowered to sign this certificate on behalf of the assignee.

ÉCRANS POLAIRES INC.

Dated: June 4th, 2007

By: Jean-Étienne Gaudreau

Name: JEAN-ETIENNE GAUDREAU

Title: PRESIDENT